

**UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

State of New York, *et al.*

*Plaintiffs,*

v.

Case No. 1:25-cv-1144-JAV

U.S. Department of the Treasury, *et. al.*

*Defendants.*

---

I, David Ambrose, declare under penalty of perjury:

1. I currently serve as the Bureau of the Fiscal Service's (BFS) Chief Security Officer/Chief Privacy Officer/Acting Chief Information Security Officer. I am a career civil servant. I have been employed at BFS for over 19 years.
2. In my current role, I am one of the BFS employees responsible for overseeing the security of the BFS's technology infrastructure and the information contained therein. As Chief Security Officer, I am involved in protecting the security of, and access to, BFS's data, computer and payment systems, and equipment (collectively Systems and Equipment), and understand the security posture of these Systems and Equipment. I have extensive knowledge of the security strategies and measures that support the BFS's enterprises, and am familiar with BFS requirements around access to sensitive systems.
3. Prior to providing access to BFS Systems and Equipment, users seeking access to BFS Systems and Equipment receive a briefing on BFS's cybersecurity and Personally Identifiable Information (PII) practices and precautions (Briefing). The Briefing is grounded in the Federal Information Security Modernization Act of 2014 (FISMA), Pub. L. No. 113-

283. The Briefing discusses the Privacy Act of 1974 and Internal Revenue Service (IRS) Special Publication 1075, titled Tax Information Security Guidelines for Federal, State and Local Agencies. IRS Special Publication 1075 discusses Internal Revenue Code section 6103, which sets forth requirements for maintaining and safeguarding the confidentiality of tax returns and information. It also includes a discussion on the concept of “Controlled Unclassified Information” (CUI), defined in FS Policy 301-2, and the user’s responsibility for safeguarding CUI, which is described in more detail in that policy.

4. As noted in my prior declarations (ECF Nos. 116-1 ¶ 5, 126 ¶ 7), users of BFS Systems and Equipment also receive BFS’s Rules of Behavior (Rules), which define responsibilities and procedures for the secure use of BFS data, equipment, payment systems, and facilities. The Rules require the user to “[u]se Fiscal Service data, equipment, and IT systems properly and follow laws, regulations, and policies governing the use of such resources (Base Line Security Requirements, (BLSRs), Treasury Information Technology Security Program (TD-P 85-01), the Treasury Security Manual (TD-P 15-71), and Fiscal Service Policies).” By receiving and reading this document, BFS System and Equipment users acknowledge their responsibility for complying with the Rules.
5. On January 23, 2025, I gave the Briefing to Thomas Krause (Krause). On April 17, 2025, I gave the Briefing to Samuel Corcos (Corcos), Linda Whitridge (Whitridge), and Todd Newnam (Newnam).
6. I reviewed the signed declaration dated April 22, 2025 of Michael J. Wenzler (Wenzler), the Associate Chief Human Capital Officer for Executive and Human Capital Services at the Departmental Offices of Treasury. Wenzler’s declaration states that Krause, Corcos, Whitridge, and Newnam received and acknowledged the Rules.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on:

4/23/25

Signed:

David J. Ambrose  
Chief Security Officer/Chief Privacy  
Officer/ Acting Chief Information Security  
Officer  
Bureau of the Fiscal Service  
United States Department of the Treasury